

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re YES! ENTERTAINMENT CORPORATION	:	
	:	
Debtor.	:	Case No. 99-273 (MFW)
	:	
EXECUTIVE SOUNDING BOARD	:	
ASSOCIATES, As Trustee of the YES!	:	
Entertainment Corporation Liquidation Trust,	:	
	:	
Plaintiff,	:	
v.	:	
	:	
WHAM-O, INC.,	:	
	:	
Defendant.	:	Adv. Proc. No. 03-50982 (MFW)
	:	

**DESIGNATION OF THE RECORD AND
STATEMENT OF ISSUES PURSUANT TO BANKRUPTCY RULE 8006**

Plaintiff, Executive Sounding Board Associates, As Trustee of the YES! Entertainment Corporation Liquidation Trust (“**Plaintiff**”), by and through its undersigned counsel, hereby files this designation of the record on cross-appeal (“**Designation**”) and statement of issues (“**Statement of Issues**”) to be presented pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure. This Designation and Statement of Issues relates to the Plaintiff’s Notice of Cross-Appeal dated January 26, 2006 [D.I. 47].

Designation Of Additional Items To Be Included In Record On Cross-Appeal:

Plaintiff incorporates, as though fully set forth herein, the items designated by Defendant’s January 27, 2006 Designation of the Record and Statement of Issues Pursuant to Bankruptcy Rule 8006 [D.I. 49]. Plaintiff further designates the following items for inclusion in the record on cross-appeal:

<u>Exhibit</u>	<u>Description</u>	<u>Docket No.</u>	<u>Date Docketed</u>
1	Order Granting in Part and Denying in Part Plaintiff's Motion for Partial Summary Judgment	37	10/27/04
2	Notice of Cross-Appeal Pursuant to Federal Rule of Bankruptcy Procedure 8001 and 28 U.S.C. Section 158(a)(2)	47	1/26/06

Statement Of Issues To Be Presented On Cross-Appeal:

1. Whether the Bankruptcy Court erred in finding that royalties on the international sales under the "Food Fun" label under the Agreement dated February 27, 1998 are not due to Plaintiff.

2. Whether the Bankruptcy Court erred in finding that Plaintiff is not entitled to its attorneys' fees and costs under the Agreement dated February 27, 1998.

Dated: February 3, 2006

WHITE AND WILLIAMS LLP

BY: /s/ Marc S. Casarino
Marc S. Casarino (DE #3613)
824 N. Market Street, Suite 902
P. O. Box 709
Wilmington, DE 19899-0709
Phone: (302) 467-4520

and

Michael N. Onufrak (PA #43064)
1800 One Liberty Place
Philadelphia, PA 19103
Phone (215) 864-7174

Attorney(s) for Plaintiff